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Agenda item 141
Human resources management

Amendments to the Staff Regulations and Rules

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the amendments to the Staff Regulations and Rules (A/73/378). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 2 November 2018.

2. In his report, the Secretary-General indicates that, pursuant to his reports on management reform (A/72/492 and A/72/492/Add.2) and General Assembly resolutions 72/266 A and B, the Secretariat has undertaken a comprehensive review of the complete set of Staff Regulations and Rules to support, according to the report, the "simplified, streamlined and easy to understand and implement" regulatory framework for the management of financial and human resources. It is also indicated in the report that subheadings have been added for each regulation and tables introduced, where possible, while duplications between the Staff Regulations and the Staff Rules, as well as cross-references, have been eliminated where appropriate or feasible. The report further indicates that the text of the Staff Regulations and Rules is proposed to be modified to be gender-inclusive. In addition, substantive changes that, according to the Secretary-General, are within his authority are also being proposed (A/73/378, paras. 1, 2, 6 and 7).

3. **The Advisory Committee notes that the changes are extensive, covering a range of aspects in the regulatory framework pertaining to the management of human resources and spanning all articles and chapters of the Staff Regulations and Rules. The Committee notes that the proposed amendments also include the impact of various General Assembly resolutions pertaining to salaries and conditions of service of staff recommended by the International Civil Service Commission which it considers to be straightforward.**

4. **However, the Advisory Committee considers that the amendments proposed in the report also include: (a) policy amendments on human resources matters that should have been proposed in the context of the human resources policy**

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reports together with information on their anticipated financial implications, if applicable; (b) changes that appear to contradict the understanding that general principles concerning human resources are to be set out in the Staff Regulations while more detailed provisions are to be reflected in the Staff Rules and related administrative instructions; (c) proposed language establishing exceptions that introduce increased discretion and a degree of ambiguity; and (d) editorial or presentational changes that may have policy implications. In addition, in attempting to be comprehensive, the report, in the view of the Committee, has mixed important policy changes with matters of a more stylistic and editorial nature, without indicating the rationale for or the relative importance attached to the numerous changes proposed.

5. Each of the aforementioned observations is illustrated below with specific examples identified in the proposed amendments to the Staff Regulations and Rules. The examples are not exhaustive, but are rather of an illustrative nature.

Policy changes

6. While noting that the Secretary-General can propose changes to the Staff Regulations and implement provisional staff rules and amendments, in accordance with regulations 12.2 and 12.3, the Advisory Committee stresses that some of the amendments proposed in the report would introduce significant changes to the relevant human resources management policies. The Committee considers that such changes should have been presented as additional proposals in the recent reports of the Secretary-General on his human resources policy and strategy (A/73/372 and A/73/372/Add.1), together with further justification and analysis, in order to allow the General Assembly to fully understand the context of the proposals and the consequences of their implementation. Moreover, when the financial implications of the proposed amendments can be foreseen, related estimates should also be submitted for consideration. The substantive amendments include the following:

(a) Special post allowance: the proposed deletion of the provision in staff rule 3.10 (b) stipulating that the special post allowance takes effect from the beginning of the fourth month of service at a higher level would represent a meaningful departure from the current practice, wherein the allowance is paid from the fourth month. The Board of Auditors pointed out in its report on the United Nations for 2017 that, during the biennium 2016–2017, 2,468 temporary assignments involving special post allowance were granted (A/73/5 (Vol. I), chap. II, para. 94). In the view of the Committee, significant financial consequences could be expected if the allowance were to be granted immediately upon the assumption of higher-level functions. The Committee also questions the proposal to rename the special post allowance, "temporary post allowance";

(b) National Professional Officers: the Secretary-General proposes to add the following sentence to rule 4.4 (b): "National Professional Officers may be temporarily assigned outside of the country of their employment to a United Nations field mission for a maximum duration of three months or to any other duty station for a maximum duration of six months under conditions established by the Secretary-General".[1] The Committee is of the view that the assignment of National Professional Officers to a non-field duty station outside of their country of employment for a maximum duration of six months would go beyond the current practice of limiting temporary assignments

[1] The proposed change is aimed at reflecting General Assembly resolution 72/255, in which the guidelines for the use of the National Professional Officer category as recommended by the International Civil Service Commission (A/72/30, annex II) were approved. The guidelines indicate that National Professional Officers may be subject to short-term duty assignments outside of the country of their employment.

of locally recruited staff from peacekeeping missions to field duty stations outside of their country of employment for a maximum duration of three months. The Committee also considers that extending the duration of temporary assignments would entail financial implications and represent a policy change;

(c) Maternity and paternity leave: rule 6.3 (b) (i) stipulates that paternity leave is granted for a period of up to four weeks, as a general rule, and envisages exceptions restrictively: "In the case of internationally recruited staff members serving at a non-family duty station, or in exceptional circumstances as determined by the Secretary-General, leave shall be granted for a total period of up to eight weeks". It is proposed that rule 6.3 (a) (ii) be amended to read as follows: "Staff members other than those [who give birth to a child] may be entitled to a total of up to four or eight weeks [of leave], depending on the circumstances". This formulation appears to suggest a more permissive interpretation of the entitlement, making an eight-week entitlement more commonplace and thereby leading to cost implications;

(d) Special leave: regulation 5.2 stipulates that special leave may be authorized by the Secretary-General in exceptional cases. The proposal is to replace that regulation with a new one, which reads: "Special leave may be authorized under conditions established by the Secretary-General". In the view of the Committee, this change could effectively broaden the scope for granting such leave and thereby lead to an increase in its frequency, with the possibility of additional financial implications.

Level of detail in the Staff Regulations

7. The Secretary-General indicates in his report that article I of the Staff Regulations and chapter I of the Staff Rules, on duties, obligations and privileges, have been reorganized in order to ensure that the general principles are defined in the Regulations and the application of those principles further detailed in the Rules (A/73/378, para. 8). However, some of the proposed changes seem to contradict the stated goal of limiting the content of the Staff Regulations to general principles. For example, the provisions on gifts, remuneration and favours presently contained in rules 1.2 (o) and (p) are proposed to be moved to regulations 1.2 (m) and (n). Such provisions provide, inter alia, that staff members could be expected, from time to time, to attend governmental or other functions, including meals and diplomatic receptions, reflecting a level of detail that is inconsistent with the aforementioned principle.

Exceptions to the Staff Regulations and Rules

8. The Advisory Committee notes several instances in which language establishing exceptions to certain general prohibitions contained in the Staff Regulations and Rules is proposed for adoption. The implementation of those exceptions could, in the view of the Committee, lead to a degree of arbitrariness in decision-making. Examples of proposed exceptions to general prohibitions include the following:

(a) Rule 1.2 (g) indicates that staff members shall not disrupt or otherwise interfere with any meeting or other official activity, including activity in connection with the administration of justice system. The Secretary-General proposes to add the phrase "unless duly authorized". The Committee considers that the proposed amendment is not fully justified and raises more questions than it resolves;

(b) Rule 4.7 (a) states that an appointment shall not be granted to a person who is the father, mother, son, daughter, brother or sister of a staff member. It is proposed that the following caveat be added: "unless another person who is equally well qualified cannot be recruited". While introducing an element of flexibility, the

proposed amendment could expand the scope for granting exceptions and ultimately lead to the hollowing out of the general interdiction;

(c) Rule 7.6 (g) states that for all official travel by air, staff members and their eligible family members shall be provided with economy class transportation in accordance with the most economical route available. It is proposed that this provision be moved to a new rule 7.3 (e) and that the following sentence be added: "Under conditions established by the Secretary-General, such staff members and their eligible family members may be granted a standard of travel immediately below first class". Upon enquiry, the Committee was informed that the proposed addition to staff rule 7.3 (e) did not deal with the existing exceptions to the standards of accommodation for air travel.[2] Therefore, the proposed amendment appears to introduce a new type of exception.

Editorial changes that may have policy implications

9. The Secretary-General indicates that, in an effort to improve the user-friendliness of the text, subheadings for each regulation are proposed to be added. The Advisory Committee considers that, contrary to the stated intention, some of the proposed subheadings lack clarity and could be misleading. For instance, it is proposed that regulations 4.2 and 4.3 be merged and that the subheading: "Principles of selection" be added to the combined regulation. The Committee questions the merging of the two regulations, since current regulation 4.2 is a quotation from the Charter of the United Nations, while regulation 4.3 contains provisions that are stipulated "in accordance with the principles of the Charter". In another instance, it is proposed that current regulations 4.1 and 4.4 be amended to state that Article 101 of the Charter and paragraph 3 of the article, respectively, are specifically "on the employment of staff", while that article of the Charter does not contain such a qualifier.

10. The Advisory Committee considers that the report does not provide sufficient rationale to justify the claim that the proposed additions would clarify or make the text more user-friendly. The insertion of subheadings in the Staff Regulations and Rules may, in the view of the Committee, alter the understanding of the Staff Regulations and Rules by stressing certain elements and introducing ambiguity in others.

Need for the timely treatment of mandatory actions

11. The Advisory Committee notes that the various types of amendments to the Staff Regulations and Rules correspond to different objectives. Certain changes are aimed at incorporating provisions agreed upon by the International Civil Service Commission and/or endorsed by the General Assembly in relation to staff salaries and conditions of service. The Committee takes note of those amendments and considers that they should be separated out for the consideration of the Assembly. Regarding the amendments that entail substantive changes to the human resources policies or those that may have policy implications, the Committee is of the view that additional analysis and justification are required and that they should be proposed in future reports on human resources.

12. **The Advisory Committee recommends that the General Assembly request the Secretary-General to submit a refined report on proposed amendments to the Staff Regulations and Rules, separating out those amendments required to ensure consistency with the decisions of the General Assembly on human resources matters.**

[2] See the latest report of the Secretary-General on the standards of accommodation for air travel (A/72/716).

13. **Going forward, the Advisory Committee is of the view that future reports of the Secretary-General on amendments to the Staff Regulations and Rules should clearly stipulate the rationale for all proposed changes, including making a clearer case for editorial changes intended to improve clarity, simplification and user-friendliness.**

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Security Council

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Seventy-third session
Agenda item 45
Question of Cyprus

Security Council
Seventy-third year

Letter dated 28 November 2018 from the Permanent Representative of Turkey to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith a letter dated 27 November 2018, addressed to you by the Representative of the Turkish Republic of Northern Cyprus, İsmet Korukoğlu (see annex).

I would be grateful if the present letter and its annex could be circulated as a document of the General Assembly, under agenda item 45, and of the Security Council.

(*Signed*) Feridun H. **Sinirlioğlu**
Permanent Representative

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Annex to the letter dated 28 November 2018 from the Permanent Representative of Turkey to the United Nations addressed to the Secretary-General

Upon instructions from my Government, I am writing in response to the letter dated 20 November 2018 addressed to you by the Greek Cypriot Chargé d'affaires in New York and circulated as a document of the General Assembly and of the Security Council (A/73/594-S/2018/1040), which, yet again, includes inaccurate claims similar to those made in the Greek Cypriot representative's previous letters. I would like to bring the following to your kind attention with a view to setting the record straight.

Regarding the false assertions of "infringements of international air traffic regulations" and "violations of the national airspace of Cyprus", I wish to underline that flights within the sovereign airspace of the Turkish Republic of Northern Cyprus take place with the full knowledge and permission of the relevant authorities of the State, over which the Greek Cypriot administration in South Cyprus has no jurisdiction or authority. The civil aviation authority of the Turkish Republic of Northern Cyprus is the only competent body to provide air traffic and aeronautical information services within its own national airspace, and notices to airmen are issued in accordance with article 3 of the Convention on International Civil Aviation (Chicago Convention).

Similarly, the allegation in the letter regarding the use of Turkish Cypriot ports is also groundless, given the fact that the Greek Cypriot administration has no jurisdiction or right of say over Northern Cyprus. Furthermore, this claim ignores the present realities on the ground, namely, the existence of two independent, self-governing States on the island of Cyprus, each exercising sovereignty and jurisdiction within its respective territory.

As regards the false statements concerning Ercan Airport in the North, it should once again be underlined that the technologically up-to-date Ercan area control centre and airport in North Cyprus have been providing regular, reliable and safe air traffic services since the Greek Cypriot side's refusal in 1977 to provide air traffic services in the northern part of the island, in line with its policy of isolating the Turkish Cypriot people. Ever since, all flights within the sovereign airspace of the Turkish Republic of Northern Cyprus have taken place with the full knowledge and permission of the Civil Aviation Department of the Turkish Republic of Northern Cyprus, over which it has full jurisdiction and control.

Moreover, the unjust isolation imposed on the Turkish Cypriots, which the Greek Cypriot side attempts to bolster by deeming all air and sea ports in Northern Cyprus "illegal", is in complete contravention of international law, as well as the call made by the then Secretary-General, Kofi Annan, in his report to the Security Council dated 28 May 2004 (S/2004/437), in which he clearly stated: "I would hope they [members of the Security Council] can give a strong lead to all States to cooperate both bilaterally and in international bodies to eliminate unnecessary restrictions and barriers that have the effect of isolating the Turkish Cypriots and impeding their development, deeming such a move as consistent with Security Council resolutions 541 (1983) and 550 (1984)."

The legislation of the Turkish Republic of Northern Cyprus on aeronautical safety meets all standards and recommendations of the International Civil Aviation Organization, ensuring aviation safety and security by regulating all aspects of civil aviation, which includes the operation of airports and the management of air traffic. All airports in Northern Cyprus are in full conformity with international standards, and necessary upgrades have been performed to keep up with the developing

technology. Moreover, the number of air traffic controllers has been increased in accordance with the growing number of flights over the years, and the Ercan area control centre is in regular and close cooperation with the Ankara area control centre in order to ensure the safe conduct of all flights in the region. In 2017 alone, the number of passengers that used Ercan Airport stood at 3,962,541, and this number is expected to reach 4,200,294 in 2018. Moreover, in 2017, 27,197 aeroplanes used Ercan Airport for arrival and departure and 189,787 aeroplanes used the Ercan advisory airspace, and these numbers are expected to reach 27,469 and 193,583, respectively, in 2018. In that regard, it must also be stressed that the Turkish Cypriot side is committed to upholding the highest standards in the field of air navigation safety, in full conformity with the Chicago Convention of 1944, and that it is ready to cooperate with the Greek Cypriot authorities on this very important issue.

Availing myself of the present opportunity, I would like to call upon the Greek Cypriot side to discontinue such unfavourable and outdated rhetoric and remind it that its counterpart is, and has always been, the Turkish Cypriot side, not Turkey.

I should be grateful if the present letter could be circulated as a document of the General Assembly, under agenda item 45, and of the Security Council.

(*Signed*) İsmet **Korukoğlu**
Representative
Turkish Republic of Northern Cyprus

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Security Council

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General Assembly
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Agenda item 40
The situation in Afghanistan

Security Council
Seventy-third year

The situation in Afghanistan and its implications for international peace and security

Report of the Secretary General

I. Introduction

1. The present report is submitted pursuant to General Assembly resolution 68/11 and Security Council resolution 2405 (2018), in which the Secretary-General was requested to report every three months on developments in Afghanistan.

2. The report provides an update on the activities of the United Nations in Afghanistan, including political, humanitarian, development and human rights efforts, since the issuance of the previous report, on 10 September 2018 (A/73/374–S/2018/824).

II. Relevant developments

3. Parliamentary elections were held as scheduled on 20 October. In response to long delays and widespread operational difficulties, the Independent Election Commission extended voting in some polling centres for an additional day. Violence peaked on election day, causing the highest number of civilian casualties in any single day in 2018. In Kandahar Province, elections were delayed for one week following the death of two high-ranking security officials in a Taliban attack. Controversy over the use of biometric voter verification dominated both the pre-election and post-election phases, as the electoral management bodies and political parties debated whether to count ballots cast without the use of the technology. Political leaders began negotiations to form tickets for the presidential elections, scheduled for 20 April 2019. The appointment of Zalmay Khalilzad as the United States Special Representative on Afghanistan Reconciliation reinvigorated peace efforts. The Russian Federation hosted an international meeting on Afghanistan, attended by representatives of the High Peace Council of Afghanistan and the Taliban. Relations between Afghanistan and Pakistan remained largely cordial. Preparations accelerated ahead of the Geneva Ministerial Conference, held on 28 November. The humanitarian situation remained

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grave, characterized by high levels of displacement, an increase in conflict-related trauma cases, and drought conditions causing food insecurity for millions of Afghans. The return of refugees from the Islamic Republic of Iran continued at high levels, placing further pressure on resources in western Afghanistan.

A. Political developments

4. The political sphere was dominated by electoral preparations for the parliamentary elections on 20 October. In the months before the election, the Independent Election Commission advanced technical preparations, including the recruitment of polling centre staff, the compilation of polling centre-based voter lists and the accreditation of electoral observers. In cooperation with the Electoral Complaints Commission, the Independent Election Commission also held provincial electoral forums in 33 provinces to raise awareness among voters and improve buy-in among electoral stakeholders. The official campaign period started on 28 September, galvanizing political parties and candidates, who began mobilizing support at the provincial and district levels.

5. As preparations continued, political parties maintained their demand for the introduction of biometric voter verification technology as a measure to curb electoral fraud. On 15 September, supporters of the Grand National Coalition of Afghanistan, a diverse grouping of political parties, began blockades of Independent Election Commission offices in Balkh, Herat and Kandahar Provinces, expanding to Nangarhar Province on 18 September, in an effort to pressure the Commission. On 22 September, the Independent Election Commission announced that it would be responsible for the implementation of the biometric voter verification process, which entailed scanning two index fingerprints, a digital photograph of the voter and a scan of the voter's *tazkera* (identity document) and voter registration sticker. The announcement relieved the immediate pressure on the Independent Election Commission from political parties, which ceased their blockades of the four provincial Independent Election Commission offices. On 16 October, the Government's National Procurement Authority announced that, in collaboration with the Central Statistics Organization, it had signed a contract with Dermalog, a Germany-based company, to provide biometric voter verification technology on polling day. However, civil society organizations expressed concern that this late procurement left little time for crucial tasks, including additional recruitment and training of polling centre staff, public outreach, logistical arrangements for the transportation and retrieval of the biometric voter verification devices, and the revision of polling day procedures to incorporate the new technology. Electoral watchdogs raised concerns that the introduction of the technology would stretch the capacity of the Independent Election Commission to complete other electoral preparations, and the international community voiced concerns that under certain configurations, the technology could threaten the secrecy of the ballot.

6. Electoral preparations were further complicated by significant security threats against the electoral process by the Taliban, which issued statements warning voters and electoral staff not to participate in the elections and threatening security personnel charged with protecting election personnel and sites. A total of nine candidates were assassinated in the pre-election period, with the Taliban claiming responsibility for two of the attacks. Public confidence was shaken by the assassination of the Chief of Police of Kandahar Province, Abdul Razziq, in an attack claimed by the Taliban. In the aftermath, it was decided to postpone parliamentary elections in Kandahar Province until 27 October.

7. On 20 October, parliamentary elections were held in 32 provinces, all except Kandahar and Ghazni, where voter registration and candidate nominations had earlier

been stymied by protests blocking the Independent Election Commission. The elections were characterized by high voter enthusiasm, despite security threats. However, late polling centre openings often due to security threats against polling staff, confusion over the use of biometric voter verification devices, and errors in the newly introduced voter lists caused lengthy delays in many areas, leading some voters to leave polling centres without casting their ballots. Amid increasing voter frustration, the Independent Election Commission announced on the afternoon of 20 October that polling would be extended for several hours and that polling centres that had failed to open by 1 p.m. would be reopened on 21 October. In response to widespread reports of unavailable or malfunctioning biometric voter verification devices, the Commission also announced that voting could take place using voter lists in cases where biometric voter verification was unavailable. The announcements placated voters in some areas but prompted concerns among some candidates that the additional time and ensuing confusion could create opportunities for fraud. On 21 October, polling centres opened in many provinces and in Kabul City. The following week, on 27 October, parliamentary elections were conducted in Kandahar Province, with technical problems similar to those that had occurred on 20 October. According to the Independent Election Commission, a total of 4,812 polling centres were open across the three days of voting, with the estimated turnout reported at 4.2 million voters. The turnout was higher in provincial capitals, with particularly high numbers recorded in Kabul, Herat, Nangarhar, Paktia and Daikundi.

8. Out of 8.5 million registered voters, an estimated 35 per cent were women, an increase of eight percentage points compared with the 2014 presidential election. On election day, female voter turnout was estimated at around 30 per cent of the electorate. Polling stations for women numbered 7,429 compared with 11,667 for men. Some 13,000 Afghan women reportedly participated as election observers across Afghanistan.

9. The retrieval of materials and tally of results commenced immediately. Ballot retrieval was delayed in several provinces, owing mainly to security threats that required the use of helicopter rather than road movements. Recounts were subsequently announced by the Independent Election Commission in 24 provinces, owing to incomplete forms and procedural irregularities. The Electoral Complaints Commission registered 11,845 complaints. As at 18 November, it had completed adjudicating 10,447 complaints in 21 provinces.

10. The aftermath of the election was marred by a public dispute between the Independent Election Commission and the Electoral Complaints Commission over the validity of non-biometric voter verification ballots. On 27 October, the Electoral Complaints Commission issued a statement declaring that all votes cast without the use of biometric voter verification should be nullified. Although not within the remit of the Electoral Complaints Commission, the statement quickly attracted the support of political parties and many candidates, who claimed that discarding non-biometric voter verification ballots was the only way to ensure that fraudulent votes were not counted towards the election results. Others expressed concern that the nullification of non-biometric voter verification ballots could result in the ballots of millions of genuine voters being discarded. On 30 October, the two Commissions released a joint statement announcing that non-biometric voter verification ballots would be counted, provided that printed voter lists had been used and verified in the polling centres. On 3 November, the Independent Election Commission announced that the publication of the preliminary election results would be delayed from the scheduled date of 10 November to a new date of 23 November for 32 provinces and 1 December for Kabul Province. On 23 November, however, the Commission had announced results for only five provinces.

11. As delays in the ballot retrieval and counting accumulated, political parties and opposition figures expressed increasing concern about the conduct of the elections, with some voicing scepticism that the Independent Election Commission would be unable to conduct the presidential elections on the scheduled date of 20 April 2019. The uncertainty over the presidential election led to the resurrection of calls for an interim administration, advocated most vocally by former President Karzai. On 6 November, the leader of the Hizb-i Islami political movement, Gulbuddin Hekmatyar, joined those calls, stating that the electoral system should be changed to a proportional representation system and warning that Hizb-i Islami would call for an interim administration if demands were not met.

12. Nonetheless, most political leaders began channelling their energies towards the contestation of the 2019 presidential elections, with coalition-building activities accelerating as the deadline for finalizing nominations approached. On 31 October, Hizb-i Islami announced that the movement was considering fielding its own candidate for President in consultation with other political groups. Separately, on 8 November, the Grand National Coalition of Afghanistan announced that it would present a ticket with a presidential candidate, three Vice-Presidents, a Prime Minister and three deputy Prime Ministers. On 13 November, Chief Executive Abdullah stated that he would decide on his potential candidacy in consultation with former jihadi groups, but ruled out lending his support to another presidential candidate.

13. Meanwhile, President Ghani conducted a series of provincial visits, travelling to Ghazni, Faryab, Parwan, Kandahar, Helmand, Paktika and Daikundi Provinces, where he highlighted the Government's commitments on local infrastructure projects and security. On 2 November, the spokesperson for President Ghani confirmed that the President would run for re-election. On 9 November, while visiting the Hazara-majority province of Daikundi, President Ghani announced that the current Second Vice-President, Sarwar Danesh, an ethnic Hazara, would form part of his ticket.

14. On 25 August, the then National Security Adviser, Hanif Atmar, announced that he had resigned from his position owing to policy differences with President Ghani. The following day, President Ghani announced the appointment to the position of Hamdullah Mohib, the then Ambassador to the United States of America. This was followed by a series of personnel changes in the security leadership. On 2 October, President Ghani dismissed his Senior Adviser and Deputy Director of the National Security Council, Din Mohammad Jurat. A statement issued by the Office of the President confirmed that General Jurat had been removed by presidential decree. No details were given on the circumstances leading to his removal. On 18 October, seven members of the Office of the National Security Adviser resigned, including two senior members, the Directors of Strategic Threat Assessment and Strategic Communications.

15. The pursuit by Afghanistan of a negotiated peace settlement received additional impetus on 21 September, when the United States appointed Zalmay Khalilzad as its Special Representative for Afghanistan Reconciliation. From 4 to 14 October, Mr. Khalilzad visited Afghanistan, Pakistan, Qatar, Saudi Arabia and the United Arab Emirates in an effort to generate regional support for the Afghan peace process. During his visit to Afghanistan, Mr. Khalilzad met with President Ghani, Chief Executive Abdullah, representatives of the High Peace Council and members of the political opposition. In the meetings, Mr. Khalilzad emphasized the necessity of Afghan ownership of the peace process and, in a subsequent press conference, called on the Government and the Taliban to form negotiating teams to engage in direct talks. On 5 November, President Ghani announced that a national consultation board on the peace process would be formed with representatives nominated by civilian and military authorities in all 34 provinces. On 13 October, the Taliban announced that Mr. Khalilzad had met with the Taliban Political Commission in Qatar the previous day. According to the statement by the Taliban, the meeting was constructive, with

discussions revolving around the withdrawal of international troops from Afghanistan and finding a solution to the Afghan conflict. On 30 October, the Taliban announced the appointment of five senior officials, formerly imprisoned in Guantanamo Bay, to its Political Commission. On 10 November, Mr. Khalilzad visited Afghanistan again, meeting with Government officials and members of the political opposition to discuss his plans for future regional engagement. This was followed by visits to other countries in the region, including Qatar, where Mr. Khalilzad again met with the Taliban Political Commission.

16. On 9 November, the Russian Federation hosted a conference on Afghanistan in Moscow, with representatives from China, India, the Islamic Republic of Iran, Kazakhstan, Kyrgyzstan, Pakistan, Tajikistan, Turkmenistan and Uzbekistan and from the High Peace Council of Afghanistan and the Taliban Political Commission. An embassy official from the United States joined as well. Speaking at the conference, the Taliban representative reiterated the Taliban's position that the presence of international military forces was the main obstacle to peace in Afghanistan, adding that other issues, including mutual recognition between the Government of Afghanistan and the Taliban, constitutional amendments and women's rights, could be negotiated once the issue of foreign troops had been resolved. Following the conference, the Ministry of Foreign Affairs issued a statement in which it welcomed all efforts towards a peace process in Afghanistan but warned against allowing the Taliban to instrumentalize regional processes.

17. Since August, the United Nations Assistance Mission in Afghanistan (UNAMA) field offices have supported eight local peace initiatives, covering a total of 11 provinces. These included a series of consultations in support of the role of young people in the peace process in Paktya Province, an intercommunity conflict resolution initiative in Samangan Province and a project bringing together elders, religious scholars, women and young people to discuss confidence-building measures in volatile areas of Helmand Province.

B. Security

18. The security situation remained volatile, with incidents continuing at consistently high levels. While the number of security incidents in some categories decreased slightly, the overall number of casualties rose owing to an increase in the severity of certain attacks. The two contrasting exceptions to this trend were the Eid al-Adha holiday period and the first day of parliamentary elections on 20 October, which recorded exceptionally low and high incident levels, respectively. Between 16 August and 15 November, UNAMA recorded a total of 5,854 security incidents, a 2 per cent decrease compared with the same period in 2017. The southern region saw the highest number of incidents followed by the eastern and south-eastern regions. Armed clashes continued to comprise the largest number of security incidents, recording 63 per cent of the total, although the number was 5 per cent lower compared with the same period in 2017. Suicide attacks decreased by 37 per cent, possibly reflecting successful interdiction efforts in Kabul and Jalalabad cities, while air strikes by the Afghan Air Force and international military forces increased by 25 per cent compared with the same period in 2017.

19. The overall level of violence decreased significantly during the Eid al-Adha holiday from 20 to 24 August. Over the holiday week, UNAMA recorded a total of 227 incidents, the lowest level of violence in a one-week period since early 2013. This reduction in violence occurred despite the Taliban's lack of acknowledgement of President Ghani's offer, on 19 August, of a three-month conditional ceasefire. Mirroring the security dynamics witnessed around the Eid al-Fitr holiday in June, the

number of Taliban-initiated attacks after Eid al-Adha quickly returned to the 2018 weekly average of 433 incidents.

20. The first election day, 20 October, witnessed high levels of security incidents around the country, with the Taliban conducting attacks and placing improvised explosive devices to disrupt the election process. Kunduz City recorded the highest number of incidents (25) followed by Kabul City, where there were 14 improvised explosive device attacks as well as a high-profile suicide attack claimed by Islamic State in Iraq and the Levant-Khorasan Province (ISIL-KP). Taking into account that voting did not take place in Kandahar and Ghazni Provinces, the overall number of security incidents on 20 October was comparable to figures recorded during the 2014 presidential run-off election. While intimidation by the Taliban was reported to have deterred many voters from turning out in areas under their control and influence, the high number of incidents did not result in any significant disruption of the electoral process in urban areas. On 29 October, a suicide attacker detonated at the entrance to the Independent Election Commission compound in Kabul. ISIL-KP claimed responsibility for the attack. This was the second suicide attack recorded at the headquarters of the Commission in 2018.

21. Following the large-scale Taliban attack in Ghazni City in August, concerns remained about the possibility of another major attack in the south-east, including against Ghazni City. While that did not occur, the Taliban continued to pressure Government forces in the city outskirts, surrounding districts and along the main Highway 1, eventually capturing Andar district on 14 October. Security deteriorated in the Hazara-dominated western areas of Ghazni Province, with large-scale Taliban attacks leading to heavy clashes and large-scale displacement during the first half of November. A separate clash between Taliban and pro-Government militias in Khas Uruzgan district of Uruzgan Province also caused the displacement of Hazara families in November.

22. The Taliban temporarily captured strategic posts along main roads in several regions, allowing the group to effectively restrict movement between provinces. Along the Highway 1 route to Kabul, the Taliban captured Daymirdad and Sayyidabad districts of Wardak Province. The Taliban also carried out frequent attacks on the Mazar-Shirbingham and Maimana-Andkhoy main roads in the northern region, and along the Herat-Qala-e Naw road in the west, complicating Government access and limiting the movements of residents. On 30 September, the Taliban carried out a coordinated attack against several Government check posts in Qaysar district of Faryab Province, resulting in a protracted clash before the Taliban forces retreated on 1 October.

23. Concerns about security increased in Kandahar Province following the assassination of police chief Abdul Razziq, along with the provincial head of the National Directorate of Security, General Abdul Momin Husain Khel, in an armed attack in Kandahar City on 18 October. The Governor of Kandahar Province, Zalmai Wesa, was wounded in the attack, which occurred during the visit of the North Atlantic Treaty Organization Resolute Support Mission Commander. The Taliban claimed responsibility and posted the name of the alleged assailant on social media. On 22 October, following lobbying by local elders, President Ghani appointed Razziq's younger brother Tadin as the provincial Chief of Police.

24. The ISIL-KP presence remained significant in the eastern region, where the group claimed responsibility for three suicide and complex attacks in Nangarhar Province during the reporting period and six attacks in Kabul City. However, the robust presence of the Afghan National Defence and Security Forces in Jalalabad City since August appeared to have a positive impact on the overall security situation in the city. ISIL-KP continued to fight against the Taliban, with armed clashes between

the two groups reported in Nangarhar and Kunar Provinces. International military forces continued to target ISIL-KP, conducting a series of air strikes against targets in Deh Bala, Achin, Khogyani, Nazyan and Chaparhar districts of Nangarhar Province.

25. Thirteen incidents involving United Nations personnel were reported, including three cases of intimidation, seven criminal-related incidents and two improvised explosive device-related incidents. The dependant of a United Nations staff member living in Kunduz Province abducted in a criminal incident was released on 29 October.

C. Regional cooperation

26. Afghanistan and Pakistan continued efforts to improve their bilateral relations following the inauguration in August of the Prime Minister of Pakistan, Imran Khan. On 15 September, the Minister for Foreign Affairs of Pakistan, Shah Mehmood Qureshi, visited Kabul, meeting with President Ghani, Chief Executive Abdullah and the Minister for Foreign Affairs of Afghanistan, Salahuddin Rabbani. Discussions addressed security, regional peace and stability, counter-terrorism and the implementation of the Afghanistan-Pakistan Action Plan for Peace and Solidarity. The visit was Minister Qureshi's first official trip after his appointment and was viewed as a signal of Pakistan's prioritization of the bilateral relationship. On 22 October, President Ghani publicly stated that the assassination of the Kandahar Chief of Police had been planned in Pakistan. The allegation prompted a strong response from the Ministry of Foreign Affairs of Pakistan, which issued a statement on 24 October rejecting the claims as unfounded and calling on Afghan officials to channel discussions of security concerns through the Afghanistan-Pakistan Action Plan for Peace and Solidarity mechanism.

27. Efforts to improve international cooperation on the Afghan peace process expanded. On 11 September, the Organization of Islamic Cooperation (OIC) convened a meeting of permanent representatives in Jeddah, Saudi Arabia, attended by the Deputy Minister for Foreign Affairs of Afghanistan. The Secretary General of OIC called on participants to encourage all parties concerned to engage in peace talks. On 4 and 5 October, Chief Executive Abdullah visited Jakarta, meeting with the President of Indonesia, Joko Widodo, who called on the Taliban to come to the negotiating table. On 3 and 4 November, a delegation from Indonesia's Ulema Council visiting Kabul reiterated support for the peace process and proposed following up on the trilateral meeting of Afghan, Pakistani and Indonesian ulema held in Jakarta in May 2018.

28. Multilateral cooperation continued under the Heart of Asia-Istanbul Process, with a meeting of senior officials in New York on 28 September and regional technical group meetings on culture and education in the Islamic Republic of Iran on 20 August; counter-terrorism in Kabul on 15 September; trade, commerce and industry in New Delhi on 20 October; and counter-narcotics in Moscow on 31 October.

III. Human rights

29. On 10 October, UNAMA released its 2018 third-quarter update on the protection of civilians in armed conflict.[1] The Mission documented 8,050 civilian casualties (2,798 people killed and 5,252 injured) between 1 January and 30 September 2018, the highest number of civilian deaths recorded in the first nine months of the year since 2014. UNAMA attributed 65 per cent of all civilian casualties to anti-government elements (35 per cent to the Taliban, 25 per cent to ISIL-KP and 5 per cent to

[1] UNAMA, "Quarterly report on the protection of civilians in armed conflict: 1 January to 30 September 2018" (Kabul, 10 October 2018).

unidentified anti-government elements, including self-proclaimed ISIL-KP), 22 per cent to pro-government forces (16 per cent to Afghan national security forces, 5 per cent to international military forces and 1 per cent to pro-government armed groups), 10 per cent to unattributed crossfire during ground engagements between anti-government elements and pro-government forces and 3 per cent to other incidents, including explosive remnants of war and cross-border shelling.

30. The use of improvised explosive device tactics (including suicide and non-suicide attacks) caused 3,634 civilian casualties (1,065 people killed and 2,569 injured) and at 45 per cent of the total was the leading cause of civilian casualties during the first nine months of 2018. In a special report of 7 October,[2] UNAMA documented that the use of improvised explosive devices by anti-government elements reached record high levels in the first three quarters of 2018, with anti-government elements increasingly directing such attacks against the civilian population, including minority Shi'a Muslims. Ground engagements, the second leading cause, accounted for 2,311 civilian casualties (605 people killed and 1,706 injured), amounting to 29 per cent of the total. UNAMA continued to document high levels of civilian casualties from aerial strikes by pro-government forces, recording 649 civilian casualties (313 people killed and 336 injured), with women and children comprising more than half of those casualties. UNAMA documented 2,136 child casualties (653 children killed and 1,483 injured) and 829 female casualties (250 women killed and 579 injured).

31. Violence during the parliamentary elections on 20 October caused the most civilian casualties recorded in a single day to date in 2018, as well as the most civilian casualties on any election day since UNAMA began documenting such incidents in 2009. In total, 435 civilian casualties (56 people killed and 379 injured) were recorded on election day. Nearly all the casualties resulted from deliberate or indiscriminate attacks by anti-government elements, primarily the Taliban. UNAMA documented 53 civilian casualties (13 people killed and 40 injured) from the suicide attack at a polling centre in Kabul claimed by ISIL-KP.

32. From 1 July to 30 September, the country task force on monitoring and reporting on grave violations against children in armed conflict verified 412 grave violations affecting 820 children (241 girls, 570 boys and 9 unspecified). The most significant violations were the killing and maiming of 783 children (284 deaths, of which 179 were boys, 99 were girls and 6 were unspecified; 499 children injured, of whom 356 were boys, 140 were girls and 3 were unspecified). Those living in central, southern and northern regions were the most affected. During the third quarter, there were 33 incidents of attacks against schools and education-related personnel, compared with 79 incidents during the second quarter when schools were targeted because of their use as voter registration centres. The country task force on monitoring and reporting attributed 15 incidents to ISIL-KP, 14 to the Taliban, 2 to the Afghan National Defence and Security Forces and 1 each to pro-government militias and undetermined armed groups. The violations included nine incidents of the recruitment and use of children, involving 19 boys, five incidents of abduction, involving 15 boys, and rape and other forms of sexual violence committed against three children (two girls and one boy). In addition, it verified 19 attacks against health-care facilities and 8 incidents of denial of humanitarian access.

33. Of the 19 attacks against health facilities and health-care personnel verified by the country task force on monitoring and reporting, 15 attacks were against facilities and 4 were against health-care workers, involving eight personnel, including three

[2] UNAMA, "Special report on the protection of civilians in armed conflict: Increasing harm to Afghan civilians from the deliberate and indiscriminate use of improvised explosive devices" (Kabul, 7 October 2018).

women, compared with 12 incidents in the previous reporting period. The task force attributed 14 incidents to armed groups (11 to the Taliban and 3 to ISIL-KP), 2 each to the Afghan National Army and international military forces and 1 jointly to international military forces and the National Directorate of Security.

34. The country task force on monitoring and reporting verified nine incidents of the recruitment and use of children involving 19 boys (10 by the Taliban, 7 by pro-government militia and 2 by the Afghan Local Police), compared with verified recruitment and use of two boys and documentation of credible allegations of the recruitment and use of five boys in the previous reporting period. The task force verified three cases of sexual violence against children, including for the purposes of *bacha bazi*, two by the Afghan National Police and one by the Afghan Local Police. The task force verified five incidents of abduction of children, involving 15 boys (three by the Taliban and one each by the Afghan Local Police and Tehrik-eTaliban Pakistan).

35. On 10 November, a group of 55 juveniles, who surrendered on 31 July in Jowzjan Province along with 250 suspected affiliates of self-proclaimed ISIL-KP to Afghan National Defence and Security Forces were transferred to the Kabul Juvenile Rehabilitation Centre. The juveniles had been detained without charge by the National Directorate of Security in violation of the Criminal Procedure Code.

36. Following the launch in May 2018 of the UNAMA report "Injustice and Impunity: Mediation of Criminal Offences of Violence against Women", the Ministry of Women's Affairs established a committee on 2 October to review the Elimination of Violence against Women Law of 2009. The Directorate on Alternatives to Imprisonment, established earlier in 2018 by the Attorney General's Office to develop policy on non-custodial sentencing options, became operational in September. The Mission continued its advocacy for a policy to include alternatives to imprisonment for less serious criminal offences of violence against women. Women's protection shelters were affected by decreased donor funding, with at least 2 of the 26 operations in 21 provinces reducing their services.

37. On 25 November, the United Nations in Afghanistan commemorated International Day for the Elimination of Violence against Women, marking the beginning of the 16 Days of Activism against Gender-Based Violence global campaign under the global theme "Orange the World: #HearMeToo". UNAMA convened 13 workshops, consultations, round tables, panel discussions and an art competition, highlighting concerns regarding crimes of violence against women in Afghanistan, such as harmful traditional practices, underreporting of crimes and the implementation of the Elimination of Violence against Women Law of 2009.

38. Between 27 September and 15 November, UNAMA convened 10 Global Open Day events across Afghanistan on the theme "Women's participation in peace processes", engaging in dialogue with 224 Afghans (192 women and 32 men) representing 16 of the 34 provinces and at least 37 districts. Women emphasized the importance of their participation in peace processes. The dialogues culminated in a national event co-hosted by the United Nations on 4 December, where participants underscored the importance of equal and meaningful participation of Afghan women in peace talks.

39. On 16 October, the Government established the Journalists Support Fund for the purpose of helping journalists and bereaved families of media workers. Journalists and media workers continued to face intimidation, harassment and violence by anti-government elements and pro-government forces. UNAMA documented four incidents involving killing, beating and two threats against journalists.

IV. Coordination of development assistance

40. Preparations for the Geneva Ministerial Conference on Afghanistan of 28 November accelerated with reference to key deliverables, including holding parliamentary elections, finalizing all national priority programmes, achieving International Monetary Fund benchmarks, promoting private sector growth, making progress on anti-corruption and advancing security sector reform. On 23 September, a preparatory meeting was held in New York, co-chaired by Minister Rabbani and my Special Representative for Afghanistan and Head of UNAMA. On 8 November, a senior officials' meeting was held in Geneva, where discussions focused on the Geneva Mutual Accountability Framework to be adopted at the Conference and Afghanistan's economic growth strategy.

41. During the reporting period, President Ghani's team revised its anti-corruption strategy, adding 52 new benchmarks while eliminating others. The Government expanded the anti-corruption legal framework, recording progress on key pieces of legislation. In September, the working group on criminal law reform finalized draft laws on anti-corruption and whistle-blowing. On 9 October, the Government submitted its draft anti-corruption law to the National Assembly for review. The new law incorporates recommendations from the UNAMA anti-corruption report of 2018, including the codification of the legal basis for the Anti-Corruption Justice Centre and the establishment of a stand-alone anti-corruption commission. However, civil society organizations expressed concern that the proposed selection process for the commission was insufficiently independent. On 11 October, the draft whistle-blower protection law was submitted to the National Assembly. On 5 November, the National Assembly approved the Law on Declaration and Registration of Assets of State Officials and Employees, which had been adopted by presidential decree in November 2017. According to the Assets Registration Administration, more than 16,000 asset declaration forms have been registered, including 73 from members of the Upper and Lower Houses of the National Assembly.

42. On 26 September, the Anti-Corruption Justice Centre convicted six high-ranking officials from the Ministry of the Interior, including a former general and a former Deputy Minister, of corruption-related offences. Three other former officials of the Ministry were found guilty and sentenced to imprisonment on 9 October. Since September 2018, the Centre has finalized three trials involving 16 defendants at the primary level and two cases involving seven defendants at the appeals court level, representing a gradual decline in the number of cases compared with previous periods. Judges and prosecutors from the Centre cite the lack of enforcement of summonses and arrest warrants as the main reason for the decline. In total, the Centre has finalized 42 trials involving 169 defendants and 41 cases involving 128 defendants on appeal.

43. Efforts to implement merit-based recruitment in the public sector continued. In August, the Independent Administrative Reform and Civil Service Commission reported that based on its provincial assessments, it had identified 2,533 senior provincial line directorate positions, of which 1,362 were occupied by acting directors, while other positions were vacant. As a result, 114 high-level provincial line directorate positions were opened up for competitive recruitment, and 158 applicants sat a new standardized written exam for 35 senior provincial directorate positions, administered by the newly established Exam Centre of the Commission.

44. The Government continued reforms to improve accountability in the security sector, with a focus on the Ministry of the Interior. On 30 August, the Government completed the personnel asset inventory for existing Afghan National Police personnel, with the process to continue for new recruits. Further, the Government completed the verification of personnel asset inventory records against the

Web-enabled payroll system. Out of 147,875 records, 106,189 personnel were identified as legitimate for the payment of salaries. The remaining 41,686 records were removed from the payroll for such reasons as retirement, desertion and attrition. The Government continued reforms to its security leadership under the Inherent Law. On 1 October, the Ministry of Defence announced a third tranche of retirements from the Afghan National Army under the Law, comprising an additional 22 generals. In total, some 1,800 Afghan National Army personnel, including 380 generals, have been retired since the Inherent Law was decreed in November 2017.

45. The Government continued its efforts to promote private sector growth. On 8 October, the Council of Ministers endorsed Afghanistan's first national trade policy, which is aimed at enhancing export competitiveness and implementing the commitments resulting from the accession of Afghanistan to the World Trade Organization in June 2016. On 31 October, the World Bank announced that Afghanistan had risen 16 places in its global ease of doing business rankings, bringing the country's ranking to 167 out of 190. The Bank highlighted reforms, including reductions in the cost of starting a business and the adoption of a new tax administration as factors behind the improved ranking.

V. Humanitarian assistance and refugees

46. Between 16 August and 31 October, 38,558 people were newly displaced by the conflict, bringing the total number of displaced persons to 289,866 in 2018 (60,720 women, 167,342 children and 61,804 men). Although conflict-related displacement is down by more than two thirds compared with the same period in 2017, many displaced families continue to have no immediate prospect of returning to their areas of origin in safety and dignity. During the reporting period, humanitarian partners provided food and other life-saving assistance to 165,759 people displaced by conflict.

47. The number of trauma cases that received treatment in the period from 16 August to 31 October was 34,242, an increase of 21 per cent compared with 2017. The need for trauma care was especially high in Helmand, Kunduz, Takhar, Ghazni, Kunar, Zabul and Kabul Provinces, where clashes took heavy tolls. During the reporting period, the 15 partners of the health cluster provided consultations to 897,353 people, of whom 53.4 per cent were women and girls.

48. After the crisis in Ghazni in August, the United Nations deployed teams to remove 106 explosive remnants of war that posed a threat to community safety and security. The teams provided risk education to more than 8,000 people. From January to September 2018, the teams visited 188 communities, removing 1,611 explosive remnants of war, surveying hazardous areas and providing risk education, cumulatively reducing the risk of death and injury to approximately 810,239 individuals. Over the same period, the United Nations and partners cleared 4.9 square kilometres of high-impact explosive contamination, benefiting 67 communities. Responding to the protection concerns of returnees from Pakistan and the Islamic Republic of Iran, approximately 180,304 people have received risk education at centres across the country.

49. In recognition of the global role of Afghanistan in mine action, the Government presided over the 17th meeting of the States parties to the Anti-Personnel Mine Ban Convention, held from 26 to 30 November in Geneva.

50. During the reporting period, eight new cases of polio were confirmed, bringing the total number of cases in 2018 to 19. The epicentre of the ongoing outbreak, Kandahar, accounts for 9 of the 19 cases. Owing to a ban on house-to-house

vaccination in the southern provinces (Kandahar, Helmand and Uruzgan), since May 2018, 846,000 children have not been vaccinated. With an additional 200,000 children in Ghazni not reached, the total number of children not vaccinated in the eastern and southern regions during the reporting period was approximately 1 million. The Ministry of Public Health and the United Nations developed contingency plans using other approaches to reach those children with vaccines.

51. As at 31 October, drought had affected 229 out of 401 districts across the country. In western Afghanistan, more than 250,000 people have now been forced from rural areas to urban centres since the beginning of the year. Most of the newly displaced people live in informal settlements with few, if any, basic social services. Many rural communities have depleted their assets, selling off livestock to buy food and consuming the coming planting season's seeds. According to the United Nations, 3.5 million people are severely food insecure as a result of the drought and in need of life-saving food and livelihood assistance. According to the Integrated Food Security Phase Classification analysis conducted in October, 10.8 million people are at emergency or crisis levels of food insecurity.

52. The United Nations and partners are working to enable communities to cultivate crops for the 2019 harvest and supporting those who have already been forced to leave their homes. Families displaced to urban centres by drought received the same emergency food assistance as people displaced by conflict. Food was provided to families in rural areas to prevent further drought-related displacement. By October, the United Nations and its partners had distributed food assistance to 706,000 people in the worst-affected provinces of Badghis, Faryab, Ghor, Herat and Jowzjan.

53. In October, the United Nations and partners began to expand support for at least six months to all of the estimated 3.5 million people in need in 20 provinces owing to drought. The United Nations distributed assistance to more than 1 million people in October and is on course to reach 2.5 million before the end of the year, while partners are to reach the remaining 1 million people. In addition, work has been initiated to reach 1.4 million people before winter with concentrated animal feed, fodder seed and wheat seed in 21 provinces. The Government has mobilized 60,000 tons of wheat grain from its own reserves. The United Nations has transported 30,000 tons to date and is procuring complementary commodities from international markets.

54. A total of 110,954 Afghan citizens, including spontaneous returnees, deportees and refugees, returned to Afghanistan during the reporting period. From 16 August to 31 October, 4,400 undocumented returnees arrived from Pakistan and 103,146 from the Islamic Republic of Iran. In the same period, the United Nations assisted in the return of 2,692 refugees from Pakistan, 694 from the Islamic Republic of Iran and 22 from other countries. The number of registered refugees returning to Afghanistan is significantly lower than in 2017 (10,596 from Pakistan, 419 from the Islamic Republic of Iran and 68 from other countries). The number of undocumented returns from the Islamic Republic of Iran has soared, with more than 602,524 returnees and deportees in 2018 (January to September) compared with 382,003 in 2017 (January to September), in an apparent response to the worsening economic situation in the country. Humanitarian agencies are trying to reach returnees and provide them with a package of food, cash and other basic necessities to facilitate their reintegration. In October, the Government of Pakistan extended proof of registration cards for some 1.4 million Afghan refugees in Pakistan until 30 June 2019.

55. Constraints on humanitarian access continued, with a total of 69 incidents affecting the United Nations and partners from 16 August to 31 October. Since the beginning of the year, a total of 318 incidents have been recorded, including the killings of 26 aid workers. Moreover, 48 aid workers were injured, 76 were abducted and 46 were detained. Deminers continue to face a risk of kidnapping and armed

violence. Humanitarian access in contested areas and areas under the control of anti-government elements remained a persistent challenge. In October, the Taliban renewed its guarantees for the safe passage of staff of the International Committee of the Red Cross, two months after it had been withdrawn. The Committee subsequently welcomed the renewal of its security guarantee.

56. As at 31 October, humanitarian activities in Afghanistan had received $312.8 million in funding, including $248.2 million for activities included in the humanitarian response plan.

VI. Counter-narcotics

57. The Government, supported by international partners, continued its counter-narcotics operations. From 16 August to 31 October, law enforcement authorities conducted a total of 835 operations leading to seizures of 2,646 kg of heroin, 9,060 kg of morphine, 12,578 kg of opium, 941 kg of methamphetamine, 4,040 kg of hashish, 16,256 kg of cannabis, 11,787 tablets of 3,4-methylenedioxymethamphetamine (MDMA), 4,417 kg of solid precursor chemicals and 14,344 litres of liquid precursor chemicals. In total, eight heroin manufacturing laboratories were dismantled; 1,017 suspects were arrested; and 86 vehicles, 140 weapons, 341 mobile telephones and five radios were seized. One officer of the Afghan Counter-Narcotics Police was killed while carrying out operations.

58. The 2018 report of the United Nations Office on Drugs and Crime (UNODC) on opium cultivation and production in Afghanistan was finalized and released in November. Its findings show a moderate decrease in opium cultivation and production compared with 2017, with significant decreases in cultivation and production noted in the northern and western regions owing to the drought. In a joint initiative by the Ministry of Agriculture, Irrigation and Livestock, the Ministry of Counter Narcotics and UNODC, a two-day national conference on the role of agricultural extension in the promotion of alternative development in Afghanistan was held on 1 and 2 October in Kabul City. The event was attended by 150 farmers and extension workers and showcased agricultural inputs and technological advances by the private sector, as well marketing opportunities for crop and livestock products.

VII. Mission support

59. As at 31 October, the Mission's vacancy rates were 7 per cent for international staff, 5 per cent for National Professional Officers and 3 per cent for local-level staff, compared with the approved rates of 11.1 per cent, 8.5 per cent and 3 per cent, respectively. The proportion of female staff remained very low. As at 31 October, the percentage of women in each category of staff stood at 36 per cent for international staff, 37 per cent for United Nations Volunteers, 13 per cent for National Professional Officers and 7 per cent for local-level staff. Between 1 August and 31 October, UNAMA conducted 197 road and 23 air missions, as well as 1,004 reverse outreach missions, during which district representatives visited UNAMA field offices.

VIII. Observations

60. Noting the many security, logistical and political challenges facing the electoral management bodies of Afghanistan, I welcome the timely conduct of parliamentary elections under difficult circumstances. The elections once again demonstrated the commitment of Afghan citizens to participating in democratic processes. I am heartened by the courage and determination shown by the millions of Afghan women

and men who turned out to vote across the country, often overcoming significant obstacles and defying serious security threats to elect their representatives. I condemn the deliberate acts of violence against civilians perpetrated by anti-government elements throughout the electoral process, including the spike in attacks against electoral and related targets on 20 October, which resulted in the highest number of civilian casualties recorded on a single day in 2018. Apart from inflicting serious harm on civilians, such violence represents a clear attack on the constitutional right of Afghan citizens to political participation. Recalling the stated commitment of the Taliban to protect civilians in armed conflict, I call upon all parties to respect the right of Afghans to participate in all stages of the electoral process freely and without fear or threat of violence.

61. At the same time, it must also be acknowledged that the elections and their aftermath were marred by technical shortcomings, some of them preventable and some resulting from an overstretched Independent Electoral Commission. Delays in opening polling centres, problems associated with the late introduction of biometric voter verification and administrative errors in voter lists led to serious delays on election day, causing some voters to turn away without casting their ballots. These frustrations, together with delays in vote counting and tabulation since the elections, have weakened the credibility of the country's electoral institutions at a critical moment in the electoral cycle. I call upon the electoral management bodies to safeguard the transparency of the process during the post-election phase as a first step towards regaining the confidence of the Afghan people, including by providing clear information on all aspects of the process. Recalling that the elections could not be held in Ghazni Province, I encourage the Government and the Independent Election Commission to give due priority to resolving outstanding security, political and logistical issues to enable the people of Ghazni to elect their parliamentary representatives. For the rest of the provinces, the Independent Election Commission and the Electoral Complaints Commission must do everything possible to accelerate the process of vote counting and tabulation of results in a credible, transparent and timely manner.

62. With the approach of the presidential elections in April 2019, I encourage the electoral management bodies to take appropriate measures based on lessons learned from the parliamentary elections to ensure coherent decision-making and the timely implementation of all necessary procedures. Equally, it is imperative that all political stakeholders assume responsibility for the electoral process. The blocking by political parties of the offices of the Independent Election Commission prior to the elections in order to force the introduction of biometric technology led to serious delays in the completion of key preparatory activities. The late accession by the Government to the demand for biometrics overloaded the Commission's capacity in the crucial weeks before the election. While peaceful protest is the constitutional right of all Afghans, I am concerned about the use of obstructive tactics by some political parties and candidates. Such tactics can deprive other citizens of their right to vote and, if pursued systematically, threaten to undermine the electoral system. As the Government and the electoral management bodies continue preparations for the presidential elections, I call upon all stakeholders, including candidates, political parties and civil society organizations, to engage constructively in all aspects of the electoral process. Only through the sincere and united efforts of the leaders and institutions of Afghanistan will its citizens be granted the opportunity to vote in elections worthy of their participation, with guarantees that their votes will be respected.

63. I am deeply concerned about the worsening impact of the armed conflict on the civilian population, as UNAMA continues to document record-high numbers of civilian deaths. While efforts on the battlefield have led to some reductions in civilian casualties from ground engagements, the continued rise in civilian casualties from

suicide and aerial attacks is worrying. Of the utmost concern is the increased targeting of civilians by anti-government elements, exemplified by the violence directed at the Afghan population participating in the electoral processes. I urge parties to the conflict to respect their obligations under international human rights law and international humanitarian law and anti-government elements to cease all attacks against civilians and civilian infrastructure.

64. The high and rising cost of the conflict in civilian lives is a stark reminder that ending the conflict through peace negotiations must remain the foremost imperative guiding all efforts in Afghanistan. In keeping with the principle of Afghan ownership, I encourage the Government to strengthen the inclusivity of the peace process, ensuring that a diverse range of views is taken into account at every stage. Noting the recent expansion in contact between the Taliban and members of the international community, I underline the necessity for the Taliban to engage in direct talks with the Government of Afghanistan with a view to reaching a solution to the conflict. The United Nations stands ready to support all peace efforts through any available means.

65. I remain deeply concerned about the prevalence of violence against women and girls in Afghanistan. Such violence causes profound human suffering, inflicts grave harm on families and inhibits the full participation of women in public life. In this light, the establishment by the Government of a technical committee to review the Elimination of Violence against Women Law of 2009 is an encouraging step. I am optimistic that the review will result in stronger and rights-based legal protection from violence for all Afghan women and girls.

66. Humanitarian, health and education workers continue to face unacceptable risks as they undertake critical tasks across Afghanistan. I am deeply concerned about the increase in attacks against health facilities and health-care personnel, as well as attacks against school facilities and disruptions to the educational process. Such attacks and activities are unjustifiable under any circumstances. I urge parties to the conflict to take measures to allow health facilities to function without interruption and to respect the right to education for both boys and girls without interference. Similarly, the recent spate of efforts by anti-government elements to hinder humanitarian demining operations, including through threats and intimidation against and the kidnapping of deminers, have delayed and derailed life-saving projects. All parties must allow humanitarian demining teams unimpeded access to affected areas.

67. Notwithstanding the volatile environment, Afghanistan made progress in the past year in improving the investment climate, moving from 183 to 167 in the ease of doing business rankings of the World Bank. A first for Afghanistan, this climb puts the country among the top improvers globally. This commendable result signals progress towards the goals of the Transformation Decade (2015–2024), including generating economic growth to achieve self-reliance. The revision of the anti-corruption strategy provides a valuable opportunity for the Government to clarify the institutional framework guiding anti-corruption efforts, in line with the commitments of Afghanistan under the United Nations Convention against Corruption. I encourage the Government to continue its constructive engagement with civil society organizations and international partners throughout the process.

68. At the ministerial conference on Afghanistan held on 27 and 28 November in Geneva, the international community demonstrated its continued commitment to Afghanistan, and discussions were focused on the Government's reform agenda. As noted at the Conference, the Government has made progress on key elements of this agenda, including the finalization of 10 national priority programmes, the implementation of far-reaching fiscal reforms and the promotion of the participation of women in public life. In other areas, progress remained limited. I welcome the adoption of the Geneva Mutual Accountability Framework by Afghanistan and

international donors. The Framework provides a clear road map for mutually agreed reform priorities over the next two years, in alignment with the Afghanistan National Peace and Development Framework. The United Nations will continue to provide coherent support to the Government as it implements its reform agenda for the benefit of all citizens, with a view to achieving peace, development and self-reliance during the Transformation Decade.

69. I thank all the United Nations personnel in Afghanistan and my Special Representative, Tadamichi Yamamoto, for their continued dedication under challenging conditions to fulfilling our commitments in support of the people of Afghanistan.

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Programme budget for the biennium 2018–2019

First performance report on the programme budget for the biennium 2018–2019

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the first performance report of the Secretary-General on the programme budget for the biennium 2018–2019 (A/73/493). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 7 December 2018.

2. The report reflects adjustments required because of variations in the rates of inflation and currency exchange and in the standards assumed in the calculation of the initial appropriations. The report also takes into account the additional mandates that the General Assembly and the Security Council have approved since the appropriation of the programme budget; unforeseen and extraordinary items that could not be deferred to the second year of the biennium; and decisions of policymaking organs that are best dealt with in the context of the performance report (ibid., paras. 1–2). In line with the decision of the Assembly in its resolution 72/8 A, actual expenditure experience for 2018 has been factored into the adjustments to the parameters for currency, inflation and standard costs, including vacancy rates (ibid., para. 3). A summary of the revised estimates is provided in table 1 of the report, indicating an increase of $159.8 million (or 3.0 per cent) with respect to expenditure sections and an increase of $2.6 million (or 0.5 per cent) for income sections over the approved appropriation level and income estimates for the biennium 2018–2019 (see sects. II and III below for further details).

3. In addition, the report includes proposals to adjust the level of the Working Capital Fund and to replenish the Special Account, to adjust the recosting methodology for the International Trade Centre and to establish the level of the contingency fund for the 2020 budget period. The comments of the Advisory Committee on those three proposals are contained in sections IV–VI below.

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II. Expenditure sections

4. In table 1 of his report, the Secretary-General indicates that the revised requirements under the expenditure sections amount to $5,556.2 million, an increase of $159.8 million, or 3.0 per cent, over the appropriation level of $5,396.4 million approved by the General Assembly in its resolutions 72/262 C, 72/263 A–C and 72/266 B. It is indicated in table 2 that the initial appropriation was reduced by $479,800, reflecting the Assembly's decisions on the Secretary-General's proposals regarding the implementation of a new management architecture for the United Nations Secretariat and on revised estimates related to peace and security reform (ibid., table 2, footnotes).

5. The Secretary-General also indicates that reports on revised estimates and statements of the programme budget implications of several draft resolutions under consideration by the Main Committees of the General Assembly at the time of the finalization of the first performance report indicated an amount of approximately $298.7 million. Those amounts are being handled outside of the context of the first performance report, the largest of which are: increases relating to the proposed revised estimates in respect of special political missions ($209 million); revised estimates resulting from resolutions and decisions adopted by the Human Rights Council ($29.1 million); revised estimates relating to the resident coordinator system under section 1, Overall policymaking, direction and coordination ($13.6 million); and a request for a subvention to the Extraordinary Chambers in the Courts of Cambodia ($9.7 million for 2019). Observations and recommendations of the Advisory Committee on those matters are contained in its respective reports on those subjects.[1] The Committee notes that the amount excludes various statements of programme budget implications that had not been finalized at the time of the issuance of the first performance report.

Unforeseen and extraordinary expenses

6. The Secretary-General provides details on unforeseen and extraordinary expenses for the biennium 2018–2019 totalling $13.1 million, incurred under the terms of General Assembly resolution 72/264. Table 3 includes a list of the commitments approved by the Advisory Committee ($7.75 million); certified by the Secretary-General relating to the maintenance of peace and security and for security measures, pursuant to the authority granted under paragraph 1 (a) and (c) of the resolution ($5.0 million); and approved by the President of the International Court of Justice ($410,000).

7. Concerning those commitments approved by the Advisory Committee, the Committee was provided, upon request, with a comparative breakdown of the amounts originally proposed by the Secretary-General, the commitment level authorized by the Committee and the amounts requested in the first performance report, which took into consideration actual expenditure experience. The details are set out in the following table:

[1] A/73/498, A/73/537, A/73/579 and A/73/448.

(Thousands of United States dollars)

Budget section	*Proposal of the Secretary-General*	*Authorized by the Advisory Committee*	*Requested in the first performance report*
Section 2, General Assembly and Economic and Social Council Affairs and conference management			
Situation of human rights in the Syrian Arab Republic	–	457.5	–
Section 24, Human rights			
Situation of human rights in the Syrian Arab Republic	3 387.6	3 931.1	2 879.7
Situation of human rights in South Sudan	2 513.2	2 138.0	1 971.8
Situation of human rights in Myanmar	262.8	235.0	230.2
Technical assistance to the Democratic Republic of the Congo and accountability concerning the events in the Kasai regions	1 746.2	1 500.0	1 190.9
Violations of international law in the context of large-scale civilian protests in the Occupied Palestinian Territory, including East Jerusalem	1 785.0	1 800.0	1 460.5
Section 29F, Administration, Geneva			
Situation of human rights in the Syrian Arab Republic	24.8	–	–
Situation of human rights in South Sudan	24.8	20.8	20.8
Technical assistance to the Democratic Republic of the Congo and accountability concerning the events in the Kasai regions	37.2	–	–
Violations of international law in the context of large-scale civilian protests in the Occupied Palestinian Territory, including East Jerusalem	43.4	–	–
Total	**9 825.0**	**10 082.4**	**7 753.9**

8. In table 3.A of the performance report, it is indicated that the appropriations requested in the case of human rights situations in the Syrian Arab Republic and South Sudan take into account respective fund balances of $0.96 million and $31,800. The Advisory Committee notes that those balances arose from amounts authorized for the sole purpose of implementing previous mandates of the Human Rights Council. The Chair of the Committee, in letters authorizing the Secretary-General to enter into commitments relating to subsequent mandates, has emphasized that the amounts of commitment authority requested should not continue to be calculated in this manner. The Committee considers, therefore, that the amounts reflected in the table in respect of the human rights situations in the Syrian Arab Republic and South Sudan are erroneous, leading to an understatement of the total amount proposed by the Secretary-General. **The Committee expects that any such instances will be correctly presented in future requests of the Secretary-General.**

9. Concerning the $5.0 million approved under the authority of the Secretary-General, set out in table 3.B of the report, the Advisory Committee recalls that, pursuant to paragraph 1 (a) and (c) of General Assembly resolution 72/264, the Secretary-General has the authority to enter into commitments not exceeding $8 million in any one year on matters he certifies as relating to the maintenance of peace and security and such commitments not exceeding a total of $1 million as required for security measures. Upon request, the Committee sought background information on the commitments approved under this authority, which is contained in the annex to the present report.

Decisions of policymaking organs

10. The report of the Secretary-General seeks appropriation for amounts totalling $10.3 million under section 8, Legal affairs, relating to subventions to the Extraordinary Chambers in the Courts of Cambodia ($8.0 million) and the Residual Special Court for Sierra Leone ($2.3 million) for the period from 1 January to 31 December 2018. The Advisory Committee notes that, in both cases, the Secretary-General requests appropriation of the full amount of the respective authorities previously approved by the General Assembly. In the case of the Extraordinary Chambers, in the context of its request for the subvention requested for 2019, the Committee notes that the combined level of voluntary contributions received as at 30 September 2018 ($9.4 million) and the commitment authority to cover the international component in 2018 ($8 million) was very close to the level of the approved budget ($17.7 million) (A/73/448, annex, table 2). The Committee recalls the requirement for regular budget funds to be refunded when voluntary contributions actually received exceed the remaining requirements for a given period.[2] **The Committee trusts therefore that the Secretary-General will provide updated information to the General Assembly concerning the level of voluntary contributions received for the activities of the Extraordinary Chambers in 2018. Should the total funding provided for 2018 exceed the budgetary requirements for that period, the amount of the excess should be refunded to Member States.**

Variations in budgetary assumptions for the biennium 2018–2019

11. The variations in the budgetary assumptions for the 2018–2019 biennium contained in the report of the Secretary-General include: (a) net increases as a result of exchange rate fluctuations ($10.3 million); (b) increases due to adjustments in inflation rates ($12.6 million); (c) increases in standard staff costs ($30.5 million); and (d) increases due to the differences between actual and budgeted vacancy rates ($83.0 million) (A/73/493, paras. 16–48).

12. Concerning the changes in foreign currency rates, the Secretary-General indicates that the $10.3 million net increase relates mainly to the use of a lower rate for the Swiss franc for 2019 compared with the rate applied in the initial appropriation (ibid., para. 18). The fluctuations of several currencies are depicted in figures I–VI and described in paragraphs 19–27 of the report.

13. The most recent details on the experience of forward purchasing, first authorized by the General Assembly in its resolution 67/246, are set out in paragraphs 28–32 of the report. The Advisory Committee notes that the purpose of forward purchasing is to increase budgetary certainty irrespective of currency fluctuations. It is indicated that under the forward purchasing contract for 2018, the United Nations purchased SwF 325 million and €48 million at a predefined rate of exchange, which, with the strengthening of the United States dollar against those currencies, has resulted in a loss between contracted forward rates and the United Nations operational rates of exchange that would have been used in the absence of the forward contract. For 2019, the United Nations entered into a forward contract in October 2018 to purchase SwF 397.8 million and €59.0 million at predefined rates.

14. Details on the $12.6 million net increase attributable to inflation rates are provided in paragraphs 33–39 and schedules 1, 2 and 4 of the first performance report. Revised inflation rates are based on: actual and projected post adjustment multipliers promulgated by the International Civil Service Commission for staff in the Professional and higher categories; actual versus budgeted cost-of-living adjustments

[2] See A/72/7/Add.7, para. 36 (b), which was endorsed by the General Assembly in section IX of its resolution 72/262.

based on the prevailing market conditions for staff in the General Service and related categories; and the latest available information on consumer price indices, including for non-post objects of expenditure.

15. As indicated in paragraphs 40–46 of the Secretary-General's report, adjustments to standard costs reflecting the net effect of changes in standard salary costs, common staff costs and staff assessment rates amount to a net increase of $30.5 million. This includes revisions to standard salary costs for 2018, which are based on the actual average payroll experience at each duty station. The net increase reflects an increase of $65.9 million under common staff costs and $2.0 million under staff assessment, offset by a reduction of $37.4 million under net base salary costs. Those changes relate mainly to the implementation of the unified salary scale in January 2017, the transfer of dependency allowances from net base salary to common staff costs, increased requirements under pensionable remuneration for staff in the Professional category and the education grant (ibid., paras. 42–44).

16. With regard to the increases attributable to vacancy rates, the report provides details on the differences between the budgeted rates approved by the General Assembly and the actual rates realized in 2018 (ibid., paras. 47–48). In its resolution 72/261, the Assembly decided that vacancy rates of 11.5 per cent for the Professional category and 8.7 per cent for the General Service category for continuing posts and a vacancy rate of 50.0 per cent for new posts for both categories should be used as the basis for calculating the budget for the biennium 2018–2019. The Secretary-General indicates that the average realized vacancy rates were 8.6 per cent for Professional posts and 6.6 per cent for General Service posts for the period from January to September 2018. Concerning field security staff funded under the jointly financed budget for the Department of Safety and Security, the differences between the budgeted and realized vacancy rates would result in a decrease of $4.6 million in costs, of which the United Nations share of the decrease would amount to $1.0 million. Overall, the application of the realized vacancy rates to the full biennium 2018–2019 would result in a net increase in staff-related costs of $83.0 million.

17. In response to a query concerning the financial implications of the implementation of flexible workplace strategies during the biennium 2018–2019, the Advisory Committee was informed that the costs of the project in 2018–2019 amounted to $25.4 million, of which $18.8 million was being funded from savings due to reduced costs for the rental of office space and the balance of $6.6 million was included in the request for appropriation by the General Assembly (see also A/73/370, para. 44).[3] **The Committee trusts that rental cost savings arising from the implementation of flexible workplace strategies will be clearly reflected in future performance reports and budget proposals of the Secretary-General.**

III. Income sections

18. The revised estimates relating to the income sections amount to $554.9 million, representing a net increase of $2.6 million, or 0.5 per cent, over the initial estimate for the biennium 2018–2019. This comprises: (a) an increase of $15.5 million under income section 1, Income from staff assessment; (b) a decrease of $5.5 million under income section 2, General income, reflecting largely the decrease in miscellaneous

[3] The report also indicates that rental savings will start to exceed project costs in 2020. After the completion of the project, the annual reduction in rental costs is estimated at $16.3 million (A/73/370, paras. 48–49).

income and income from the rental of premises; and (c) a decrease of $7.5 million under income section 3, Services to the public (A/73/493, paras. 50–54 and table 4).

19. Upon enquiry, the Advisory Committee was informed that the decrease in income from the rental of premises was attributable mainly to a lower rental rate at the United Nations Office at Nairobi and the relocation to Mogadishu of several Somalia-related entities that had previously occupied space at the Office. The decrease in the rental rate reflects the outcome of a recent study to determine the prevailing commercial office rental rate and the increase in the supply of commercial buildings in the local market.

20. Regarding the decrease in income arising from services to the public (income section 3), it is indicated in the report that this is attributable primarily to lower-than-anticipated revenues from: (a) the sale of philatelic items at both Headquarters and Vienna; (b) the sale of publications; and (c) guided tour bookings at Headquarters (ibid., para. 52). The Advisory Committee recalls its observation, in the context of its report on the first performance report for the biennium 2016–2017, that income estimates in connection with income section 3 had required downward revision over the prior four bienniums (A/71/680, para. 24). In its review of the first performance report for the biennium 2018–2019, the Committee again sought explanations for the repeated downward revision of those income estimates but was not provided with any detail not already included in the performance reports of the Secretary-General for the respective periods. **The Committee reiterates its previous observation that a review of the potential of the United Nations Postal Administration to generate revenue may be useful (ibid., para. 23) and considers that such a review could be broadened to include the sale of publications and the income potential of the guided tour operation at Headquarters.**

21. The action to be taken by the General Assembly on the revised appropriation and revised estimates for income for the biennium 2018–2019 is set out in paragraph 76 (a) of the report of the Secretary-General. **The Advisory Committee recommends that the Assembly approve the revised estimates contained in the report of the Secretary-General, taking into account its comments and recommendations above, as well as such adjustments as may be necessary as a result of the Assembly's consideration of matters now before it, including the consolidated statement of revised estimates and programme budget implications.**

IV. Working Capital Fund and Special Account

22. In his first performance report on the budget for the biennium 2018–2019, the Secretary-General resubmits an earlier proposal, put forth in the context of his reform proposals (A/72/492/Add.1, para. 73 (h)), that the Working Capital Fund be increased to $350 million from its existing level of $150 million. It is indicated that the increase is necessary to mitigate the risk of the Organization being constrained in programme delivery owing to an inability to meet its financial obligations (A/73/493, para. 65).

23. In addition, to further address liquidity problems with respect to the regular budget, the Secretary-General requests authorization to start replenishing the Special Account with a portion of the amounts previously transferred from it to cover expenses of the General Fund. The report indicates that the Special Account was established pursuant to General Assembly resolution 2053 A (XX) so that voluntary contributions might be paid and used for the purpose of addressing financial difficulties encountered by the Organization (ibid., para. 63). The Secretary-General specifically requests the Assembly to authorize the transfer of $28.6 million, representing the unencumbered balance in the regular budget for the biennium

2016–2017, to the Special Account to supplement its current level of $203.0 million (ibid., para. 66).

24. The Secretary-General indicates that the year 2018 has presented the most challenging experience in terms of cash deficits for the regular budget, noting that the Working Capital Fund and the Special Account have not been enough to finance the regular budget expenses for the whole of October (ibid., para. 64). Information on the evolution of the Working Capital Fund and the Special Account is provided in table 7 of the report. Based on the approved budget for 2018–2019, the Working Capital Fund level of $150 million would cover approximately 2.9 weeks of regular budget expenditure, and the Special Account ($203 million) would cover an additional 3.9 weeks.

25. Historical information on approved budgets since the biennium 1990–1991 is presented in table 5 of the report. Upon request, the Advisory Committee was provided with actual biennial expenditure information, which is reflected in the following table:

		Adjustments[a]			
Biennium	*Initial appropriation*	*First year*	*Second year*	*Final appropriation*[a]	*Expenditure*[a]
1990–1991	1 974.6	159.5	33.9	2 168.0	–
1992–1993	2 402.6	65.5	(56.7)	2 411.4	2 375.1
1994–1995	2 580.2	28.1	24.1	2 632.4	2 632.0
1996–1997	2 608.3	(5.0)	(61.2)	2 542.1	2 528.8
1998–1999	2 532.3	(5.6)	(38.4)	2 488.3	2 487.8
2000–2001	2 535.7	(2.6)	28.1	2 561.2	2 560.9
2002–2003	2 625.2	265.6	76.9	2 967.7	2 964.6
2004–2005	3 160.9	447.3	47.6	3 655.8	3 612.2
2006–2007	3 798.9	375.0	19.9	4 193.8	4 146.3
2008–2009	4 171.4	693.7	(65.2)	4 799.9	4 749.4
2010–2011	5 156.0	211.2	49.2	5 416.4	5 414.2
2012–2013	5 152.3	243.3	169.5	5 565.1	5 524.8
2014–2015	5 530.3	123.5	154.8	5 808.6	5 688.5
2016–2017	5 401.8	212.3	68.7	5 682.8	5 654.2
2018–2019	5 396.9	–	–	–	–

[a] Figures for the biennium 2018–2019 have yet to be determined.

26. The Advisory Committee was informed that the regular budget cash position as at 31 October 2018 had been negative $488 million. Both the Working Capital Fund ($150 million) and the Special Account ($203 million) had been exhausted since 4 September and borrowing totalling $135 million from the balances associated with closed peacekeeping missions had been issued to cover expenses by the end of October. Following the receipt of $200.6 million in contributions on 2 November, the temporary loan from the closed peacekeeping accounts was repaid and $59.0 million was used to reimburse the Special Account.

27. Regarding the temporary borrowing from the accounts of closed peacekeeping missions for non-peacekeeping purposes, the Advisory Committee was provided with information, upon request, about two prior instances (in 2005 and 2016) when this practice was deemed necessary (A/60/437, para. 8, and A/71/440/Add.1, para. 10). The Committee notes that the cross-borrowing in 2016 for non-peacekeeping

purposes was not reflected in the relevant annual report of the Secretary-General on the financial position of closed peacekeeping missions (A/72/649). The Committee was informed, upon enquiry, that those borrowings were never for a period of more than a month.

28. The Advisory Committee recalls that one year ago, in considering the previous proposal of the Secretary-General to increase the level of the Working Capital Fund, it concluded that the existing mechanisms for managing cash flow and liquidity within the United Nations did not merit change and recommended against the proposal (A/72/7/Add.24, para. 70). The General Assembly endorsed this recommendation in paragraph 16 of its resolution 72/266 A.

29. From its most recent analysis of the evolution of the Working Capital Fund and the Special Account with reference to the changing level of the budget, the Advisory Committee notes a small improvement since the 2016–2017 biennium in terms of the length of coverage that the existing fund balances would provide to regular budget activities. In the case of the Working Capital Fund, the balance in 2018–2019 covered 2.9 weeks of activities for the biennium, compared with 2.8 weeks in 2016–2017. The Special Account level in 2018–2019 would provide 3.9 weeks of budget coverage, compared with 3.7 weeks in 2016–2017. Together, the Working Capital Fund and the Special Account in 2018–2019 would provide 6.8 weeks of coverage, representing an increase of 0.4 weeks compared with 2016–2017 (A/73/493, table 7). The Committee also notes that the Secretary-General has needed to resort to temporary borrowing from closed peacekeeping mission accounts on only three occasions (in 2005, 2016 and 2018).

30. **While recognizing that the liquidity situation of the Organization needs to be closely monitored, the Advisory Committee considers that the report of the Secretary-General does not sufficiently demonstrate a pattern of sustained liquidity challenges faced by the Organization.**

31. **The Advisory Committee recommends against the proposals to increase the level of the Working Capital Fund and to approve the transfer of the unencumbered balances from the regular budget for the biennium 2016–2017 to the Special Account (ibid., para. 76 (b) and (c)). The Committee also trusts that the Secretary-General, as chief administrative officer of the Organization, will continue his efforts to encourage Member States to pay their assessed contributions to the Organization in full, on time and without conditions.**

32. On the related issue of budgetary management, the Advisory Committee was informed, upon enquiry, that the Secretary-General had introduced various measures in 2018 to temporarily defer expenditures as a result of growing cash deficits. **The Committee trusts that the details on the application of these measures to individual budget sections will be provided to the General Assembly at the time of its consideration of the report of the Secretary-General.**

V. International Trade Centre

33. The Secretary-General proposes a revised recosting process for the International Trade Centre (ITC) (ibid., paras. 68–72), citing the Centre's unique budgetary structure, by which its regular budget is calculated in Swiss francs and financed in equal parts by the United Nations and the World Trade Organization. The proposed revision of the recosting process for the ITC budget (sect. 13), set out in table 8 of the report, indicates that the recosting exercise prior to final budget approval would include only the exchange rate variations, and the inflation parameters would be excluded. It is indicated that the final resource requirements set out in the

performance report would be presented in conformity with all other budget sections. The Secretary-General indicates that the proposed arrangement would result in a stable ITC budget in Swiss francs during the budget period, while the United States dollar amount in the United Nations programme budget would vary in accordance with exchange rate movements. **The Advisory Committee recommends approval of the revised recosting processes for the International Trade Centre set out in paragraph 71 and table 8 of the report of the Secretary-General.**

VI. Contingency fund

34. In his report entitled "Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process" (A/72/492/Add.1), the Secretary-General considered that the proposed introduction of an annual budget cycle would eliminate the need for a separate report on the budget outline. Given that the Organization's contingency fund had traditionally been established as a percentage of the programme budget outline level approved by the General Assembly, the Secretary-General proposed the submission of an indication of the size of the contingency fund as a percentage of the overall level of resources of the proposed annual budget. Furthermore, for the 2020 budget period, the Secretary-General recommended, as a one-time measure, that the contingency fund be proposed and approved in the context of the first performance report for the biennium 2018–2019 and expressed as a percentage of half of the approved budget for 2018–2019 (or the equivalent of a one-year period). Other provisions governing the use of the contingency fund contained in Assembly resolutions 41/213 and 42/211 would remain unchanged. The Advisory Committee recalls that it supported the proposed elimination of the budget outline and the above-mentioned proposals with respect to the contingency fund (A/72/7/Add.24, para. 50). In its resolution 72/266 A, the Assembly approved the Secretary-General's proposal in that regard.

35. In his report, the Secretary-General recommends that the level of the contingency fund be maintained at 0.75 per cent of half of the amount of the revised appropriation for the biennium 2018–2019 (A/73/493, para. 76 (e)). **The Advisory Committee recommends approval of this proposal.**

Annex

Background information on commitments approved under the terms of paragraph 1 (a) and (c) of General Assembly resolution 72/264

Follow-on mechanism for the Democratic Republic of the Congo: $1.2 million

1. The amount of $1,232,300 would cover requirements to support the follow-on mechanism on the critical security incident resulting in the deaths of two members of the Group of Experts in Kananga, Democratic Republic of the Congo, from 1 January to 31 December 2018. The resources provided for 1 D-2 position, 1 Field Service position and associated non-post resources, including consultants, travel of staff and general operating expenses.

Border controversy between Guyana and the Bolivarian Republic of Venezuela: $0.1 million

2. The amount of $136,500 would cover requirements to support the efforts of the Secretary-General with respect to the border controversy between Guyana and the Bolivarian Republic of Venezuela, from 1 January to 2 April 2018. The resources provided for 1 Under-Secretary-General position, 1 P-3 position and associated non-post resources, including travel of staff, contractual services and general operating expenses.

Special Envoy on the funding of the African Union Mission in Somalia: $0.1 million

3. The amount of $75,700 would cover requirements to support the efforts of the Secretary-General on the financing of the African Union Mission in Somalia, from 24 January to 30 April 2018. The resources provided for 1 Under-Secretary-General position and associated non-post resources, notably, travel of staff.

Investigative team to support domestic efforts to hold Islamic State in Iraq and the Levant (Da'esh) accountable for their crimes in Iraq: $1.3 million

4. In paragraph 2 of its resolution 2379 (2017), the Security Council requested the Secretary-General to establish an investigative team to support the domestic efforts in Iraq to hold Islamic State in Iraq and the Levant (ISIL) (Da'esh) accountable by collecting, preserving and storing evidence in Iraq of acts that may amount to war crimes, crimes against humanity and genocide committed by ISIL (Da'esh) in Iraq. In a letter of 13 February, the Security Council approved the terms of reference of the investigative team. The amount of $1,303,600 would cover the activities of the team from 1 March to 31 December 2018.

5. The resources provided for 14 positions (1 Assistant Secretary-General, 1 D-1, 7 P-4, 3 P-3 and 2 Field Service) and associated non-post resources, including travel of staff and consultants.

Security Council mission to Bangladesh and Myanmar: $0.3 million

6. The amount of $340,300 would cover requirements for the Security Council mission to Bangladesh and Myanmar from 26 April to 2 May 2018. The resources provided mainly for travel costs.

Support for talks between Greece and the former Yugoslav Republic of Macedonia: $0.1 million

7. The amount of $97,300 would cover requirements for the Secretary-General's Personal Envoy to facilitate and mediate talks between representatives of the Governments of Greece and the former Yugoslav Republic of Macedonia aimed at a negotiated solution to the "name issue". The resources provided for two temporary positions (1 P-3 and 1 General Service), as well as associated non-post resources, including travel of staff, general operating expenses and contractual services. The Personal Envoy is on a $1-a-year contract.

Surge capacity in support of the electoral process in Iraq: $0.1 million

8. In June 2018, the Prime Minister of Iraq requested the support of the United Nations Assistance Mission for Iraq in conducting a recount of its election ballots. The amount of $101,100 would cover temporary surge capacity to assist the Iraqi national authorities in a nationwide manual recount of ballots for one month, from about 23 June to 31 July 2018. The resources provided for travel, including daily subsistence allowance and danger pay, of 12 United Nations staff members with electoral expertise.

Creation of temporary electoral positions in the United Nations Assistance Mission in Somalia for 2018: $0.3 million

9. The amount of $300,000 would provide for the strengthening of the electoral support capacity of the United Nations Assistance Mission in Somalia to assist the Federal Government of Somalia in its preparations to hold elections in 2020 in line with the Mission's expanded electoral mandate, set out in Security Council resolution 2408 (2018).

10. The resources provided for the phased deployment of 17 posts (1 P-4, 5 P-3, 5 United Nations Volunteer and 6 National Professional Officer), for the period from 1 October to 31 December.

Resumption of United Nations Truce Supervision Organization observation operations in the Syrian Arab Republic: $1.4 million

11. The amount of $1,380,000 would cover activities related to the resumption by the United Nations Truce Supervision Organization of observation operations in the Syrian Arab Republic following recent security improvements in the Golan. The resources provided for construction works and improvements to damaged premises, the purchase of armoured vehicles, information and communications technology equipment and observation equipment and mission subsistence allowance for the military observers for the period from 1 July to 31 December 2018.